relating to residential buildings, under all fund heads, Deposit Works, estimate for losses on stock and works of other departments) and they may be treated as petty works and the Divisional Accountant, as Primary Auditor, will be responsible for the issue of necessary objections. The expenditure on such works may be shown in the schedule of works expenditure as "Petty Works" under each detailed head separately supported by a single schedule docket.

Necessary amendments to the Mysore Public Works Account Code will issue separately.

N. MADHAVA RAO,
*Secretary to Government,*
*Finance Department.*

**Reviews the Administration Report of the Sales-Tax Department for the year 1952-53.**

READ—

Report on the working of the Department of Sales-Tax for the year, 1952-53 received with letter No. C. 4-M. 161—53-54, dated the 1st August 1953 from the Commissioner of Sales-Tax in Mysore, Bangalore.

ORDER No. FL. 4992-94—S. T. 50-53-2, DATED BANGALORE, THE 6TH OCTOBER 1953.

1. Recorded.

2. *Administrative Charges.*—The Commissioner of Excise continued to be the *Ex-Officio* Commissioner of Sales-Tax.

3. Sri Mir Safdar Hussain, B.A., I.A.S., was in charge of the Department till 31st July 1952. On 1st August 1952, Sri A. C. Nirvani Gowda, B.A., I.A.S., took charge and continued to the end of the year.

4. The Deputy Commissioners' Divisions remained at two and Sales-Tax Officers' Circles at eleven.

5. For speeding up collection of arrears of Sales-Tax, nine Special Revenue Inspectors—4 for Bangalore City, 3 for Mysore City, 1 for Davanagere and 1 for Kolar Gold Field—were taken on deputation basis from the Revenue Department for a period of one year.

6. To suit the convenience of the assesses, the Headquarters of the following officers were shifted to the important business towns as indicated against each:—

| *Officers.* | *Headquarters Shifted.* |
|---|---|
| 1. Sales-Tax Officer, Chitaldrug District | From Chitaldrug to Davangere. |
| 2. Assistant Sales-Tax Officer, Kolar District No. 2 Sub-Cirle. | From Kolar to Kolar Gold Field. |
| 3. Assistant Sales-Tax Officer, Tumkur District, No. 2 Sub-Cirle. | From Tumkur to Tiptur. |
| 4. Assistant Sales-Tax Officer, Shimoga District, No. 2 Sub-Circle. | From Shimoga to Sagar. |

7. *Amendments to Sales-Tax Act and Rules.*—During the year under review some important changes were made in the Rules regarding the computation of the turnover and other items. These changes were notified from time to time.

8. *Registration of Dealers.*—At the end of the year there were 21,155 dealers (21,175). Of these 12,954 (12,648) were assessed to tax, 6,437 (5,419) were treated as having a turnover below Rs. 10,000 and the cases of 1,764 (3,108) were pending assessment. The amount of registration fees collected was Rs. 1,22,057 (1,16,829). As observed in the review on the report of the previous year, the cases pending assessment are still large. Pending cases should be assessed early.

9. Though there has been an increase of about Rs. 5,000 in the collection of registration fees over that of the previous year, it is seen from the total amount of

registration fees collected, that the renewal fees have not been collected in about 812 cases. Prompt action is necessary to recover the entire amount due under this head without undue delay.

10. *License Fees.*—The number of licenses issued or renewed during the year was 1,496 (1,498). The amount of license fees collected was Rs. 2,95,984-7-2 (3,27,648-9-3). These figures show that there has been a fall both in the number of licenses issued and the amount of fees collected. It is hoped that the Department will take all possible care to see that wherever licenses are not taken or renewed, such cases are detected and tax levied according to law.

11. *Demand, Collection and Balance.*—The total demand under sales tax including miscellaneous items of revenue was Rs. 167·89 lakhs. Of this, a sum of Rs. 125·20 lakhs was collected leaving a balance of Rs. 42·69 lakhs. The arrears are heavy. Sustained efforts are therefore necessary to collect the entire arrears without the least delay.

12. *Appeal and Revision Petitions.*—There were 1,793 (2,089) appeals and 906 (740) Revision Petitions to be dealt with during the year. Of these, 1,251 (1,928) appeals and 787 (492) Revision petitions were disposed of leaving a balance of 542 (161) appeal petitions and 199 (248) revision petitions at the close of the year. The pendency both under appeals and revision petitions is very heavy and should be brought down quickly.

13. *Rebate under Section 8.*—A sum of Rs. 1,04,012 (Rs. 6,62,875-14-0) was allowed as rebate under section 8 of the Act and the claim in pending cases amounted to Rs. 1,97,251-1-0 (Rs. 4,46,403-13-11).

Early auction may be taken to settle the pending cases also.

14. *General.*—The working of the Department was on the whole satisfactory.

N. MADHAVA RAO,
*Secretary to Government,*
*Finance Department.*

## DEVELOPMENT SECRETARIAT

**Prescribes the Rules regulating the use of the Vehicles maintained by the Mysore Iron and Steel Works, Bhadravati.**

READ—

Official Memorandum No. Fl. 6763-6883—G.F. 210-46-2, dated 18th March 1947, prescribing rules for regulating the use of vehicles maintained in Government Commercial Concerns and other Government offices.

2. Government Order No. Fl. 3340-348—G.F. 88-53-2, dated 21st July 1953, prescribing the hire charges to be recovered from persons using the vehicles maintained in Government Offices and Government Commercial Concerns, other than the Mysore Iron and Steel Works, Bhadravati.

3. Correspondence ending with un-official Note No. B. 166, dated 15th and 16th June 1953, from the Director, Mysore Iron and Steel Works, Bhadravati, forwarding a separate draft set of rules for regulating the use of the Works' vehicles and requesting sanction to the rules proposed and to the schedule of hire charges indicated therein.

ORDER No. I. 2165-2260—I.W. 34-53-3, DATED BANGALORE, THE 15TH OCTOBER 1953.

The proposals of the Director, Mysore Iron and Steel Works, are approved.

The Rules regulating the use of the vehicles of the Mysore Iron and Steel Works, and prescribing the hire charges leviable in respect of them are appended to this order.

R. J. REGO,
*Secretary to Government.*